



Special Meeting of the Spokane Park Board Finance Committee

Tuesday, June 12, 2018, 3:00 p.m. – 5:00 p.m.

City Hall Conference Room 2B

808 W. Spokane Falls Blvd., Spokane, Washington
Mark Buening – Parks & Recreation Finance/Budget Director

Chris Wright – Chairperson
Gilman, Greta

A special meeting of the City of Spokane Park Board Finance Committee will be held at 3:00 p.m. on Tuesday, June 12, 2018, City Hall Conference Room 2B, second floor, City Hall, 808 W. Spokane Falls Boulevard, Spokane, Washington. prior arrangements have been made with the Committee Chairperson.

The meeting will be conducted in a standing committee format for the Finance Committee of the City of Spokane Park Board. Because a quorum of the Park Board may be present, the standing committee meeting will be conducted as a committee of the whole board.

The meeting will be open to the public, with the possibility of moving into executive session only with the members of the Park Board and appropriate staff. Discussion will be limited to appropriate officials and staff. Public testimony may be taken at the discretion of the committee chair.

Agenda

Action Items:

None

Discussion Items:

1. 2019 Parks & Recreation Budget Calendar
2. 2019 Proposed Budget Guidelines
3. Report on Current Capital Program
4. Capital Improvement Program

Standing Report Items:

1. May Financials – *Mark Buening*
2. Information Technology Project Plan update – *Jason Conley*
3. Golf SIP Update – *Megan Qureshi*

Contract Items from Other Committees:

1. Garco Construction change order #4/Pavilion and Promenade (\$150,031) – RFP
2. Walker Construction change order #11 (\$102,518) – RFP
3. Historic Carousels Inc. contract amendment #2/Loof Carrousel (\$55,000) - RFP

Agenda Subject to Change

AMERICANS WITH DISABILITIES ACT (ADA) INFORMATION: The City of Spokane is committed to providing equal access to its facilities, programs and services for persons with disabilities. The City Council Briefing Center in the lower level of Spokane City Hall, 808 W. Spokane Falls Blvd., is wheelchair accessible and also is equipped with an infrared assistive listening system for persons with hearing loss. Headsets may be checked out (upon presentation of picture I.D.) through the meeting organizer. Individuals requesting reasonable accommodations or further information may call, write, or email Human Resources at 509.625.6363, 808 W. Spokane Falls Blvd, Spokane, WA, 99201; or jsaxon@spokanecity.org. Persons who are deaf or hard of hearing may contact Human Resources through the Washington Relay Service at 7-1-1. Please contact us forty-eight (48) hours before the meeting date.

City of Spokane - Parks & Recreation
Urban Forestry
Financial Report
May 2018

| | Monthly Comparison | | | | | Year-to-Date Comparison | | | | 2017 YTD | 2018 YTD | |
|------------------------------------|---|------------------------|--------------------|--------------------|--------------------------------------|-------------------------|--------------------|--------------------|-------------------------------|--------------------------|--------------------------|----------|
| | 2018 Current Adopted Annual Budget | 2018 Budget Balance | 2017 May Actual | 2018 May Actual | 2017 - 2018 Monthly Difference | 2016 YTD Actual | 2017 YTD Actual | 2018 YTD Actual | 2017 - 2018 YTD Difference | % of Annual Budget | % of Annual Budget | |
| Revenue: | | | | | | | | | | | | |
| Program Revenue | 104,000 | 96,189 | 1,946 | 990 | \$ (956) | 16,292 | 60,419 | 7,811 | \$ (52,607) | 111.9% | 7.5% | -104.38% |
| General Fund Transfer | 66,000 | - | - | - | \$ - | 66,000 | 66,000 | 66,000 | \$ - | 100.0% | 100.0% | |
| Grants Receivable | 10,000 | 10,000 | - | - | \$ - | 5,700 | - | - | \$ - | | | |
| TOTAL REVENUE: | \$ 180,000 | \$ 106,189 | \$ 1,946 | \$ 990 | \$ (956) | 87,992 | 126,419 | \$ 73,811 | \$ (52,607) | 97.2% | 41.0% | -56.24% |
| Expenditures: | | | | | | | | | | | | |
| Salaries and Wages | 450,337 | 299,013 | 37,123 | 30,175 | \$ 6,948 | 140,684 | 162,530 | 151,324 | \$ 11,206 | 40.2% | 33.6% | -6.60% |
| Personnel Benefits | 155,639 | 103,314 | 9,382 | 9,565 | \$ (183) | 36,811 | 45,319 | 52,325 | \$ (7,006) | 36.0% | 33.6% | -2.37% |
| Supplies | 30,550 | 16,307 | 2,168 | 13,025 | \$ (10,857) | 8,530 | 7,371 | 14,243 | \$ (6,872) | 23.9% | 46.6% | 22.77% |
| Services and Charges | 220,253 | 133,338 | 10,855 | 6,016 | \$ 4,839 | 18,958 | 28,822 | 86,915 | \$ (58,093) | 11.3% | 39.5% | 28.20% |
| Interdepartment Svcs | 23,800 | 23,216 | - | 112 | \$ (112) | - | - | 584 | \$ (584) | | 2.5% | 2.45% |
| Intergovernment Svcs | - | - | - | - | \$ - | - | - | - | \$ - | | | |
| Subtotal Op. Exp. | \$ 880,579 | \$ 575,188 | \$ 59,528 | \$ 58,892 | \$ 636 | 204,982 | 244,042 | \$ 305,391 | \$ (61,349) | 29.8% | 34.7% | 4.84% |
| Capital Outlay | 92,341 | 92,341 | - | - | \$ - | 40,751 | 89,397 | - | \$ 89,397 | 44.6% | | -44.59% |
| Transfers Out | 2,641 | 2,641 | - | - | \$ - | 8,000 | - | - | \$ - | | | |
| TOTAL EXPENDITURES: | \$ 975,561 | \$ 670,170 | \$ 59,528 | \$ 58,892 | | 253,733 | 333,439 | \$ 305,391 | | 32.7% | 31.3% | -1.35% |
| Total Funding: (Rev. less Exp.) | \$ (795,561) | | \$ (57,583) | \$ (57,902) | | \$ (165,741) | \$ (207,020) | \$ (231,580) | | | | |

City of Spokane - Parks & Recreation
Recreation
Financial Report
May 2018

| | Monthly Comparison | | | | | Year-to-Date Comparison | | | | 2017 YTD | 2018 YTD | |
|---|---|------------------------|---------------------|---------------------|--------------------------------------|-------------------------|---------------------|---------------------|-------------------------------|--------------------------|--------------------------|--------|
| | 2018 Current Adopted Annual Budget | 2018 Budget Balance | 2017 May Actual | 2018 May Actual | 2017 - 2018 Monthly Difference | 2016 YTD Actual | 2017 YTD Actual | 2018 YTD Actual | 2017 - 2018 YTD Difference | % of Annual Budget | % of Annual Budget | |
| Revenue: | | | | | | | | | | | | |
| Program Revenue | 1,500,000 | 732,560 | 146,078 | 213,136 | \$ 67,059 | 631,028 | 624,905 | 767,440 | \$ 142,535 | 42.8% | 51.2% | 8.32% |
| General Fund Transfer | - | - | - | - | \$ - | - | - | - | \$ - | | | |
| Grants Receivable | 701,000 | 701,000 | - | - | \$ - | - | - | - | \$ - | | | |
| TOTAL REVENUE: | \$ 2,201,000 | \$ 1,433,560 | \$ 146,078 | \$ 213,136 | \$ 67,059 | 631,028 | 624,905 | \$ 767,440 | \$ 142,535 | 28.9% | 34.9% | 5.93% |
| Expenditures: | | | | | | | | | | | | |
| Salaries and Wages | 1,251,994 | 883,244 | 98,665 | 109,691 | \$ (11,026) | 350,844 | 376,348 | 368,750 | \$ 7,598 | 29.5% | 29.5% | -0.03% |
| Personnel Benefits | 258,227 | 157,829 | 25,143 | 26,015 | \$ (872) | 103,727 | 104,683 | 100,398 | \$ 4,286 | 40.4% | 38.9% | -1.48% |
| Supplies | 295,724 | 231,445 | 26,620 | 18,003 | \$ 8,616 | 88,821 | 64,637 | 64,279 | \$ 359 | 21.1% | 21.7% | 0.60% |
| Services and Charges | 1,352,112 | 984,091 | 145,989 | 108,893 | \$ 37,095 | 354,697 | 380,393 | 368,021 | \$ 12,372 | 27.4% | 27.2% | -0.23% |
| Interdepartment Svcs | 16,950 | 3,834 | - | 13,116 | \$ (13,116) | 9,450 | - | 13,116 | \$ (13,116) | | 77.4% | 77.38% |
| Intergovernment Svcs | 5,200 | 3,963 | 289 | 478 | \$ (189) | 2 | 485 | 1,237 | \$ (751) | 9.3% | 23.8% | 14.45% |
| Subtotal Op. Exp. | \$ 3,180,207 | \$ 2,264,406 | \$ 296,706 | \$ 276,197 | \$ 20,509 | 907,542 | 926,548 | \$ 915,801 | \$ 10,747 | 28.7% | 28.8% | 0.14% |
| Capital Outlay | 994,354 | 785,449 | 26,647 | 114,326 | \$ (87,679) | 87,727 | 112,744 | 208,905 | \$ (96,161) | 9.4% | 21.0% | 11.60% |
| Transfers Out | 15,513 | 15,513 | - | - | \$ - | 70,500 | - | - | \$ - | | | |
| TOTAL EXPENDITURES: | \$ 4,190,074 | \$ 3,065,368 | \$ 323,353 | \$ 390,523 | | 1,065,768 | 1,039,292 | \$ 1,124,706 | | 23.4% | 26.8% | 3.47% |
| Total Funding: (Rev. less Exp.) | \$ (1,989,074) | | \$ (177,275) | \$ (177,387) | | \$ (434,740) | \$ (414,387) | \$ (357,267) | | | | |

City of Spokane - Parks & Recreation

Riverfront Park

Financial Report

May 2018

| | Monthly Comparison | | | | | Year-to-Date Comparison | | | | 2017 YTD | 2018 YTD | |
|---|---|------------------------|---------------------|---------------------|--------------------------------------|-------------------------|---------------------|---------------------|-------------------------------|--------------------------|--------------------------|---------|
| | 2018 Current Adopted Annual Budget | 2018 Budget Balance | 2017 May Actual | 2018 May Actual | 2017 - 2018 Monthly Difference | 2016 YTD Actual | 2017 YTD Actual | 2018 YTD Actual | 2017 - 2018 YTD Difference | % of Annual Budget | % of Annual Budget | |
| Revenue: | | | | | | | | | | | | |
| Program Revenue | 3,267,000 | 2,774,589 | 30,458 | 120,817 | \$ 90,359 | 944,365 | 315,360 | 492,411 | \$ 177,050 | 30.1% | 15.1% | -15.05% |
| General Fund Transfer | - | - | - | - | \$ - | - | - | - | \$ - | | | |
| Grants Receivable | - | - | - | - | \$ - | - | - | - | \$ - | | | |
| TOTAL REVENUE: | \$ 3,267,000 | \$ 2,774,589 | \$ 30,458 | \$ 120,817 | \$ 90,359 | 944,365 | 315,360 | \$ 492,411 | \$ 177,050 | 30.1% | 15.1% | -15.05% |
| Expenditures: | | | | | | | | | | | | |
| Salaries and Wages | 1,963,710 | 1,440,433 | 72,953 | 121,450 | \$ (48,497) | 529,154 | 376,168 | 523,277 | \$ (147,108) | 50.5% | 26.6% | -23.82% |
| Personnel Benefits | 556,726 | 416,510 | 23,816 | 30,342 | \$ (6,526) | 133,013 | 122,660 | 140,216 | \$ (17,557) | 31.7% | 25.2% | -6.56% |
| Supplies | 550,744 | 431,274 | 1,255 | 31,445 | \$ (30,190) | 74,522 | 14,041 | 119,470 | \$ (105,429) | 6.7% | 21.7% | 14.98% |
| Services and Charges | 545,288 | 420,052 | 101,958 | 25,048 | \$ 76,910 | 258,738 | 198,215 | 125,236 | \$ 72,979 | 43.6% | 23.0% | -20.61% |
| Interdepartment Svcs | - | - | - | - | \$ - | - | - | - | \$ - | | | |
| Intergovernment Svcs | 33,400 | 24,044 | 191 | 535 | \$ (344) | 5,949 | 8,534 | 9,356 | \$ (822) | 79.8% | 28.0% | -51.75% |
| Subtotal Op. Exp. | \$ 3,649,868 | \$ 2,732,313 | \$ 200,174 | \$ 208,820 | \$ (8,646) | 1,001,377 | 719,618 | \$ 917,555 | \$ (197,937) | 39.8% | 25.1% | -14.69% |
| Capital Outlay | 190,344 | 108,541 | 21,933 | 19,584 | \$ 2,349 | 10,507 | 40,426 | 81,803 | \$ (41,377) | 19.7% | 43.0% | 23.26% |
| Transfers Out | 238,130 | 238,130 | - | - | \$ - | - | - | - | \$ - | | | |
| TOTAL EXPENDITURES: | \$ 4,078,342 | \$ 3,078,984 | \$ 222,107 | \$ 228,404 | | 1,011,883 | 760,044 | \$ 999,358 | | 34.0% | 24.5% | -9.49% |
| Total Funding: (Rev. less Exp.) | \$ (811,342) | | \$ (191,649) | \$ (107,587) | | \$ (67,518) | \$ (444,684) | \$ (506,947) | | | | |

City of Spokane - Parks & Recreation

Park Operations

Financial Report

May 2018

| | Monthly Comparison | | | | | Year-to-Date Comparison | | | | | | |
|--|---|------------------------|---------------------|---------------------|--------------------------------------|-------------------------|-----------------------|-----------------------|-------------------------------|--------------------------------------|--------------------------------------|----------------|
| | 2018 Current Adopted Annual Budget | 2018 Budget Balance | 2017 May Actual | 2018 May Actual | 2017 - 2018 Monthly Difference | 2016 YTD Actual | 2017 YTD Actual | 2018 YTD Actual | 2017 - 2018 YTD Difference | 2017 YTD % of Annual Budget | 2018 YTD % of Annual Budget | Change in % |
| <u>Revenue:</u> | | | | | | | | | | | | |
| Program Revenue | 190,430 | 136,394 | 6,715 | 11,294 | \$ 4,579 | 85,119 | 12,575 | 54,036 | \$ 41,461 | 6.6% | 28.4% | 21.77% |
| General Fund Transfer | - | - | - | - | \$ - | - | - | - | \$ - | | | |
| Grants Receivable | 180,000 | 189,150 | - | - | \$ - | - | - | (9,150) | \$ (9,150) | | -5.1% | -5.08% |
| TOTAL REVENUE: | \$ 370,430 | \$ 325,544 | \$ 6,715 | \$ 11,294 | \$ 4,579 | 85,119 | 12,575 | \$ 44,886 | \$ 32,311 | 3.4% | 12.1% | 8.72% |
| <u>Expenditures:</u> | | | | | | | | | | | | |
| Salaries and Wages | 2,564,746 | 1,735,341 | 202,556 | 221,819 | \$ (19,263) | 758,119 | 797,527 | 829,405 | \$ (31,877) | 33.2% | 32.3% | -0.91% |
| Personnel Benefits | 904,875 | 598,447 | 67,002 | 72,540 | \$ (5,537) | 299,957 | 299,933 | 306,428 | \$ (6,495) | 35.5% | 33.9% | -1.64% |
| Supplies | 179,500 | 113,471 | 12,079 | 22,101 | \$ (10,023) | 71,714 | 60,189 | 66,029 | \$ (5,840) | 33.5% | 36.8% | 3.25% |
| Services and Charges | 1,105,315 | 929,428 | 91,910 | 75,374 | \$ 16,536 | 202,750 | 216,401 | 175,887 | \$ 40,514 | 19.8% | 15.9% | -3.93% |
| Interdepartment Svcs | - | - | - | - | \$ - | 2 | - | - | \$ - | | | |
| Intergovernment Svcs | - | - | - | - | \$ - | - | - | - | \$ - | | | |
| Subtotal Op. Exp. | \$ 4,754,436 | \$ 3,376,687 | \$ 373,546 | \$ 391,834 | \$ (18,287) | 1,332,543 | 1,374,050 | \$ 1,377,749 | \$ (3,698) | 30.4% | 29.0% | -1.46% |
| Capital Outlay | 563,885 | 455,257 | 222,359 | 96,256 | \$ 126,104 | 86,682 | 249,392 | 108,628 | \$ 140,765 | 21.4% | 19.3% | -2.14% |
| Transfers Out | 25,526 | 25,526 | - | - | \$ - | 116,000 | - | - | \$ - | | | |
| TOTAL EXPENDITURES: | \$ 5,343,847 | \$ 3,857,471 | \$ 595,906 | \$ 488,089 | | 1,535,224 | 1,623,442 | \$ 1,486,376 | | 28.5% | 27.8% | -0.65% |
| Total Funding: (Rev. less Exp.) | \$ (4,973,417) | | \$ (589,190) | \$ (476,795) | | \$ (1,450,105) | \$ (1,610,867) | \$ (1,441,490) | | | | |

City of Spokane - Parks & Recreation
Administration
Financial Report
May 2018

| | Monthly Comparison | | | | | Year-to-Date Comparison | | | | 2017 YTD | 2018 YTD | |
|---|---|------------------------|---------------------|---------------------|--------------------------------------|-------------------------|---------------------|---------------------|-------------------------------|--------------------------------------|--------------------------------------|----------------|
| | 2018 Current Adopted Annual Budget | 2018 Budget Balance | 2017 May Actual | 2018 May Actual | 2017 - 2018 Monthly Difference | 2016 YTD Actual | 2017 YTD Actual | 2018 YTD Actual | 2017 - 2018 YTD Difference | 2017 YTD % of Annual Budget | 2018 YTD % of Annual Budget | Change in % |
| Revenue: | | | | | | | | | | | | |
| Program Revenue | 772,836 | 730,226 | 47,622 | 1,556 | \$ (46,066) | 17,987 | 51,486 | 42,610 | \$ (8,876) | 5.1% | 5.5% | 0.40% |
| General Fund Transfer | 14,648,578 | 8,630,291 | 1,057,152 | 1,094,234 | \$ 37,082 | 5,685,946 | 5,814,334 | 6,018,287 | \$ 203,953 | 42.3% | 41.1% | -1.22% |
| Grants Receivable | - | - | 411,600 | - | \$ (411,600) | - | 411,600 | - | \$ (411,600) | | | |
| TOTAL REVENUE: | \$ 15,421,414 | \$ 9,360,517 | \$ 1,516,373 | \$ 1,095,790 | \$ (420,584) | 5,703,932 | 6,277,420 | \$ 6,060,897 | \$ (216,523) | 42.6% | 39.3% | -3.25% |
| Expenditures: | | | | | | | | | | | | |
| Salaries and Wages | 2,377,663 | 1,557,198 | 130,395 | 174,700 | \$ (44,305) | 689,974 | 628,180 | 820,465 | \$ (192,285) | 28.8% | 34.5% | 5.74% |
| Personnel Benefits | 797,068 | 505,938 | 43,627 | 60,981 | \$ (17,354) | 208,387 | 208,792 | 291,130 | \$ (82,338) | 30.3% | 36.5% | 6.21% |
| Supplies | 95,300 | 51,961 | 3,948 | 7,030 | \$ (3,082) | 50,592 | 21,352 | 43,339 | \$ (21,987) | 27.9% | 45.5% | 17.55% |
| Services and Charges | 622,242 | 339,414 | 66,448 | 141,979 | \$ (75,532) | 207,364 | 199,921 | 282,828 | \$ (82,907) | 30.0% | 45.5% | 15.45% |
| Interdepartment Svcs | 2,587,402 | 1,581,737 | 307,920 | 320,850 | \$ (12,930) | 914,954 | 900,921 | 1,005,665 | \$ (104,743) | 41.0% | 38.9% | -2.08% |
| Intergovernment Svcs | 11,500 | 9,632 | 404 | 375 | \$ 29 | 10,030 | 1,922 | 1,868 | \$ 54 | 16.7% | 16.2% | -0.47% |
| Subtotal Op. Exp. | \$ 6,491,175 | \$ 4,045,880 | \$ 552,742 | \$ 705,915 | \$ (153,173) | 2,081,301 | 1,961,089 | \$ 2,445,295 | \$ (484,206) | 33.7% | 37.7% | 4.01% |
| Capital Outlay | 2,315,131 | 2,066,471 | 3,387 | 65,105 | \$ (61,718) | - | 12,139 | 248,660 | \$ (236,521) | 0.7% | 10.7% | 10.01% |
| Transfers Out | 358,195 | 358,195 | - | - | \$ - | 40,000 | - | - | \$ - | | | |
| TOTAL EXPENDITURES: | \$ 9,164,501 | \$ 6,470,546 | \$ 556,129 | \$ 771,020 | | 2,121,301 | 1,973,229 | \$ 2,693,955 | | 26.0% | 29.4% | 3.42% |
| Total Funding: (Rev. less Exp.) | \$ 6,256,913 | | \$ 960,245 | \$ 324,769 | | \$ 3,582,631 | \$ 4,304,191 | \$ 3,366,942 | | | | |

City of Spokane - Parks & Recreation

Parks Fund -- 1400

Financial Report

May 2018

| | | Monthly Comparison | | | | Year-to-Date Comparison | | | | 2017 YTD | 2018 YTD | | |
|------------------------------------|--|---|------------------------|--------------------|--------------------|--------------------------------------|--------------------|--------------------|--------------------|-------------------------------|--------------------------|--------------------------|----------------|
| | | 2018 Current Adopted Annual Budget | 2018 Budget Balance | 2017 May Actual | 2018 May Actual | 2017 - 2018 Monthly Difference | 2016 YTD Actual | 2017 YTD Actual | 2018 YTD Actual | 2017 - 2018 YTD Difference | % of Annual Budget | % of Annual Budget | Change in % |
| Revenue: | | | | | | | | | | | | | |
| Program Revenue | | 5,834,266 | 4,469,958 | 232,819 | 347,793 | \$ 114,974 | 1,694,791 | 1,064,745 | 1,364,308 | \$ 299,563 | 28.3% | 23.4% | -4.96% |
| General Fund Transfer | | 14,714,578 | 8,630,291 | 1,057,152 | 1,094,234 | \$ 37,082 | 5,751,946 | 5,880,334 | 6,084,287 | \$ 203,953 | 42.6% | 41.3% | -1.23% |
| Grants Receivable | | 891,000 | 900,150 | 411,600 | - | \$ (411,600) | 5,700 | 411,600 | (9,150) | \$ (420,750) | 46.2% | -1.0% | -47.22% |
| TOTAL REVENUE: | | \$ 21,439,844 | \$ 14,000,399 | \$ 1,701,571 | \$ 1,442,027 | \$ (259,544) | \$ 7,452,437 | 7,356,679 | \$ 7,439,445 | \$ 82,766 | 39.9% | 34.7% | -5.16% |
| Expenditures: | | | | | | | | | | | | | |
| Salaries and Wages | | 8,608,450 | 5,915,229 | 541,692 | 657,834 | \$ (116,142) | 2,468,775 | 2,340,755 | 2,693,221 | \$ (352,466) | 33.4% | 31.3% | -2.11% |
| Personnel Benefits | | 2,672,535 | 1,782,038 | 168,970 | 199,442 | \$ (30,472) | 781,896 | 781,388 | 890,497 | \$ (109,109) | 33.9% | 33.3% | -0.58% |
| Supplies | | 1,151,818 | 844,458 | 46,070 | 91,604 | \$ (45,535) | 294,178 | 167,589 | 307,360 | \$ (139,770) | 20.9% | 26.7% | 5.79% |
| Services and Charges | | 3,845,210 | 2,806,322 | 417,160 | 357,311 | \$ 59,849 | 1,042,507 | 1,023,752 | 1,038,888 | \$ (15,136) | 26.6% | 27.0% | 0.45% |
| Interdepartment Svcs | | 2,628,152 | 1,608,787 | 307,920 | 334,078 | \$ (26,158) | 924,406 | 900,921 | 1,019,365 | \$ (118,444) | 40.9% | 38.8% | -2.15% |
| Intergovernment Svcs | | 50,100 | 37,639 | 884 | 1,388 | \$ (504) | 15,982 | 10,942 | 12,461 | \$ (1,519) | 39.9% | 24.9% | -15.06% |
| Subtotal Op. Exp. | | \$ 18,956,265 | \$ 12,994,474 | \$ 1,482,697 | \$ 1,641,658 | \$ (158,961) | \$ 5,527,744 | 5,225,347 | \$ 5,961,791 | \$ (736,444) | 32.3% | 31.5% | -0.81% |
| Capital Outlay | | 4,156,055 | 3,508,059 | 274,326 | 295,271 | \$ (20,945) | 225,665 | 504,098 | 647,996 | \$ (143,898) | 11.4% | 15.6% | 4.24% |
| Transfers Out | | 640,005 | 640,005 | - | - | \$ - | 234,500 | - | - | | | | |
| 2015 Windstorm | | 160,922 | (166,668) | 21,524 | 48,102 | \$ (26,578) | 123,345 | 144,182 | 327,590 | \$ (183,407) | 44.1% | 203.6% | 159.51% |
| TOTAL EXPENDITURES: | | \$ 23,913,247 | \$ 16,975,871 | \$ 1,778,548 | \$ 1,985,032 | | \$ 6,111,255 | 5,873,628 | \$ 6,937,376 | | 27.5% | 29.0% | 1.48% |
| Total Funding: (Rev. less Exp.) | | \$ (2,473,403) | | \$ (76,977) | \$ (543,004) | | \$ 1,341,182 | \$ 1,483,051 | \$ 502,068 | | | | |

| | |
|-------------------------------------|---------------------|
| Beginning Fund Balance | \$ 3,299,917 |
| 5% Reserve Requirement | \$ (1,182,380) |
| Revenue Stabilization Reserve | \$ (300,000) |
| Other Program Reserves | \$ (285,397) |
| Beginning Reserves | \$ 1,532,140 |
| Encumbrances at Month End | \$ (1,550,566) |
| Net Revenue (Expense) | \$ 502,068 |
| Ending Fund Balance Reserves | \$ 483,642 |

City of Spokane - Parks & Recreation

Golf Fund -- 4600

Financial Report

May 2018

| | | Monthly Comparison | | | | | Year-to-Date Comparison | | | | 2017 YTD | 2018 YTD | |
|----------------------|---|---|------------------------|--------------------|--------------------|--------------------------------------|-------------------------|--------------------|---------------------|-------------------------------|--------------------------------------|--------------------------------------|----------------|
| | | 2018 Current Adopted Annual Budget | 2018 Budget Balance | 2017 May Actual | 2018 May Actual | 2017 - 2018 Monthly Difference | 2016 YTD Actual | 2017 YTD Actual | 2018 YTD Actual | 2017 - 2018 YTD Difference | 2017 YTD % of Annual Budget | 2018 YTD % of Annual Budget | Change in % |
| Revenue: | | | | | | | | | | | | | |
| | Program Revenue | 3,805,270 | 2,687,895 | 462,430 | 532,551 | \$ 70,121 | 1,270,431 | 970,955 | 1,117,375 | \$ 146,420 | 26.4% | 29.4% | 2.99% |
| | Pre-Sale Revenue | | - | | | \$ - | | 60,671 | 73,068 | \$ 12,397 | 2.0% | 1.9% | |
| | Other Transfers In | - | - | - | - | \$ - | - | - | - | | | | |
| | TOTAL REVENUE: | \$ 3,805,270 | \$ (2,614,827) | \$ 462,430 | \$ 532,551 | \$ 70,121 | 1,270,431 | 1,031,626 | \$ 1,190,443 | \$ 158,817 | 27.7% | 31.3% | 3.60% |
| Expenditures: | | | | | | | | | | | | | |
| | Salaries and Wages | 1,225,085 | 891,419 | 108,882 | 112,156 | \$ 3,274 | 404,220 | 350,759 | 333,666 | \$ 17,092 | 27.8% | 27.2% | -0.58% |
| | Personnel Benefits | 339,840 | 214,410 | 37,571 | 39,724 | \$ 2,154 | 144,059 | 136,309 | 125,430 | \$ 10,879 | 42.6% | 36.9% | -5.73% |
| | Supplies | 318,162 | 277,485 | 36,213 | 29,730 | \$ (6,483) | 65,770 | 72,806 | 40,677 | \$ 32,129 | 21.1% | 12.8% | -8.32% |
| | Services and Charges | 1,024,308 | 856,440 | 74,821 | 45,741 | \$ (29,080) | 185,901 | 165,851 | 167,868 | \$ (2,018) | 15.2% | 16.4% | 1.17% |
| | Interdepartment Svcs | 361,684 | 211,397 | 57,115 | 56,475 | \$ (640) | 153,986 | 151,841 | 150,287 | \$ 1,554 | 38.1% | 41.6% | 3.43% |
| | Intergovernment Svcs | 21,000 | 17,131 | 2,156 | 2,273 | \$ 117 | 5,010 | 3,268 | 3,869 | \$ (601) | 15.6% | 18.4% | 2.86% |
| | Subtotal Op. Exp. | \$ 3,290,079 | \$ 2,468,282 | \$ 316,758 | \$ 286,099 | \$ (30,659) | 958,947 | 880,833 | \$ 821,797 | \$ 59,036 | 25.6% | 25.0% | -0.66% |
| | Capital Outlay | 350,046 | 344,010 | 10,459 | 3,286 | \$ (7,174) | 92,741 | 10,459 | 6,036 | \$ 4,423 | 3.5% | 1.7% | -1.75% |
| | Transfers Out | 50,000 | 50,000 | - | - | \$ - | - | - | - | | | | |
| | TOTAL EXPENDITURES: | \$ 3,690,125 | \$ 2,862,292 | \$ 327,217 | \$ 289,384 | | 1,051,688 | 891,292 | \$ 827,833 | | 23.9% | 22.4% | -1.42% |
| | Total Funding: (Rev. less Exp.) | \$ 115,145 | | \$ 135,213 | \$ 243,166 | | \$ 218,744 | \$ 140,334 | \$ 362,610 | | | | |

| | |
|---------------------------------------|--------------------|
| Beginning Fund Balance | \$ 168,253 |
| Less 7% Reserve Requirement | \$ (258,309) |
| Beginning 2017 Excess Reserves | \$ (90,056) |
| 2017 YTD Change in Cash | \$ 362,610 |
| Encumbrances at Month End | \$ (103,120) |
| 2017 YTD Available Cash | \$ 169,434 |

Fund 1950 - Park Cumulative Reserve Fund

January 1, 2018 through May 31, 2018

| | | BEGINNING | | | ENDING | OUTSTANDING | REMAINING | Fund Balance | |
|----------|--|------------------------|----------------------|----------------------|------------------------|---|------------------------|--------------|--------------------|
| | | BALANCE | REVENUES | EXPENDITURES | FUND BALANCE | ENCUMBRANCES | BALANCE | Category | |
| | General Purposes | \$ 205,107.57 | \$ 3,005.64 | \$ 165,720.68 | \$ 42,392.53 | | \$ 42,392.53 | Undesignated | |
| a | Donation - Conservation TBD | 126,501.95 | 32,111.31 | 158,613.26 | - | | - | Undesignated | |
| | Computer Replacement & Software | 130,058.06 | - | 32,591.38 | 97,466.68 | 33,086.41 | 64,380.27 | Designated | Capital |
| b | Fleet Replacement | 735,218.67 | - | 95,105.97 | 640,112.70 | 366,704.38 | 273,408.32 | Designated | Capital |
| | Sky Prairie/5-Mile | 19,536.19 | - | - | 19,536.19 | | 19,536.19 | Designated | Capital |
| c | RFP Capital Replacement | 9,876.05 | - | - | 9,876.05 | | 9,876.05 | Designated | Capital |
| c | Recreation Capital Replacement | 2,724.10 | - | - | 2,724.10 | | 2,724.10 | Designated | Capital |
| | CIP Projects | - | 275,000.00 | - | 275,000.00 | | 275,000.00 | Designated | Capital |
| | Turf Replacement | 120,000.00 | - | - | 120,000.00 | | 120,000.00 | Designated | Capital |
| | Tennis Courts, USTA Private Grant | 100,000.00 | - | - | 100,000.00 | 45,369.60 | 54,630.40 | Designated | Capital |
| | Rochester Heights, Trugreen Foundation | 5,000.00 | - | - | 5,000.00 | | 5,000.00 | Designated | Capital |
| | Northbank Soil Mitigation | 185,296.78 | - | 15,276.61 | 170,020.17 | 8,500.00 | 161,520.17 | Designated | Risk |
| d | Skyride | 133,075.24 | - | 23,692.71 | 109,382.53 | 63,320.63 | 46,061.90 | Designated | Debt Svc & Repairs |
| e | Reserved for Property Donations | 45,583.80 | - | - | 45,583.80 | | 45,583.80 | Restricted | Property Donations |
| f | Conservation Futures | 111,113.60 | - | - | 111,113.60 | | 111,113.60 | Restricted | Futures |
| | Riverfront Conservation Futures Loan | - | - | - | - | | - | Restricted | Futures |
| | | <u>\$ 1,929,092.01</u> | <u>\$ 310,116.95</u> | <u>\$ 491,000.61</u> | <u>\$ 1,748,208.35</u> | <u>\$ 516,981.02</u> | <u>\$ 1,231,227.33</u> | | |
| | | | | | \$ 1,929,092.01 | | | | |
| | | | | | \$ (180,883.66) | closing entries to be done by Centralized Acct. | | | |
| | | | | | \$ - | | | | |

FOOTNOTES:

| | | | | | |
|----------|--|----------------|--------------------|-----------------|------------------------------|
| a | Donor provided \$121,501.95 in 2015 and \$5,000 in 2016 for her interest in "Conservation" of Parks/Land. Appropriation to be determined. | | | | |
| b | Includes capital asset purchases exceeding \$5,000 per the Parks' Vehicle and Capital purchasing policy. Any auction proceeds for sold vehicles is included in revenues. | | | | |
| c | Used for the purpose of replacing capital equipment for each designated department with the use of auction proceeds. | | | | |
| d | Designated for Skyride maintenance and repairs. Payments for 2005A Bond previously paid from these funds are now budgeted and expensed from Parks Fund. | | | | |
| e | Donations and grant revenues allocated for maintenance and operations of the following properties: Existing properties include: | | | | |
| | | >Armstrong | >Romaine-Palisades | >Austin Ravine | |
| | | >Dahm | >Stemper et al | | |
| f | Levied taxes for maintenance and operations of specific properties: | | | | |
| | >Rim Rock | >Trolley Trail | >Downriver | >Elliot | >Palisades (Thomas & Gusman) |
| | >Camp Sekani | >Latah Creek | >Romine | >Ashland Estate | >Drumheller Springs |

Riverfront Park Redevelopment Project

Budget Adopted March 2018

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through May 31, 2018

| Project Component | Budget | Expended as of May 31, 2018 | Committed to Date | Total of YTD Expended and Committed | Budget Balance to Date |
|--|----------------------|--------------------------------|----------------------|---|---------------------------|
| 1. South Bank West (Rec. Rink, Rink/Skyride Facility) | \$ 10,344,162 | \$ 10,281,380 | \$ 108,960 | \$ 10,390,340 | \$ (46,178) |
| 2. South Bank Central (Looff Carrousel) | \$ 11,098,277 | \$ 10,192,721 | \$ 993,364 | \$ 11,186,085 | \$ (87,808) |
| 3. Howard Street South Channel Bridge | \$ 6,712,264 | \$ 6,207,303 | \$ 76,343 | \$ 6,283,646 | \$ 428,618 |
| 4. Promenades and West Havermale | \$ 7,067,576 | \$ 800,905 | \$ 4,565,711 | \$ 5,366,616 | \$ 1,700,960 |
| 5. U.S. Pavilion | \$ 22,137,236 | \$ 2,787,848 | \$ 15,807,664 | \$ 18,595,512 | \$ 3,541,724 |
| 6. snx ^w mene? | \$ 1,741 | \$ 1,741 | \$ - | \$ 1,741 | \$ - |
| 7. North Bank | \$ 5,661,723 | \$ 127,816 | \$ 27,729 | \$ 155,545 | \$ 5,506,178 |
| 8. South Bank East | \$ 160,364 | \$ 152,865 | \$ 1,211 | \$ 154,076 | \$ 6,288 |
| Program Level Owner Costs | \$ 5,329,921 | \$ 3,823,755 | \$ 505,213 | \$ 4,328,968 | \$ 1,000,953 |
| TOTAL | \$ 68,513,264 | \$ 34,376,334 | \$ 22,086,195 | \$ 56,462,529 | \$ 12,050,735 |